

Commonwealth of Massachusetts
Board of Public Accountancy
March 19, 2015
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

Regina D. Hunter, CPA, *Chairwoman*
Mark S. Robinson, CPA, *Secretary*
Robin Kramer, CPA, *Member*

Board Members Not Present:

Randall S. Davis, CPA, *Member*,

Staff Members Present:

Neldy Jean-Francois, *Executive Director*
Jim O'Connor, *Board Legal Counsel*
Victoria Fernandes, *Board Staff*

Call to Order the meeting was called to order at 10:04AM by Chairwoman Hunter.

Housekeeping and Evacuation Procedures

Executive Director Jean-Francois discussed the emergency evacuation procedures including a specified meeting location outside the building so all may be accounted for in the event of an actual emergency. For the enjoyment and comfort of all attending, locations of restrooms and dining facilities were also reviewed.

General Business

Review of Minutes

The Board reviewed the January 15, 2015 meeting minutes. Thereafter, a Motion was made by Secretary Robinson and seconded by Chairwoman Hunter, the Board voted unanimously to approve the January 15, 2015 minutes.

Discuss Peer Review and SSARS 21 [*Beth Lyons, Jack Goldberg and Phil Pacino of MSCPA's*]

The Board met with representatives of the Massachusetts Society of CPAs (The Society) to discuss this recent standard and its impact on Peer Review. The Society called to the Board's attention the fact that some practitioners have withdrawn from Peer Review in anticipation of this new type of engagement not requiring participation in a Peer Review Program. The Society is seeking clarification from the Board on whether a Practitioner doing only such engagements is required to have a peer review. The Board took this matter under advisement.

Investigative Conference [Closed session under G.L. c. 112 s.65C]

On a motion by Chairwoman Hunter, seconded by Member Kramer, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112, § 65C to conduct investigatory conferences in the following complaints, Docket Numbers: CA-15-023 (KFM), CA-15-025 (PHA) and CA-15-031 (JHZ).

During the closed session, the Board took the following actions:

CA-15-023 (KFM)- send the case to the office of prosecutions

CA-15-025 (PHA)- dismiss the case without prejudice.

CA-15-031 (JHZ)- no action taken- additional information requested

At the close of the investigative conference the Board returned to open session for the sole purpose of conducting a roll call vote to suspend the open meeting to enter into an Executive Session pursuant to M.G.L. c. 30A, 21(a)(1), to discuss of the good moral character of an applicant for licensure (T.M.G). On a motion by Secretary Robinson, seconded by Member Chairwoman Hunter, the Board voted unanimously by roll call (Kramer-yes, Hunter-yes, Robinson-yes) to move into Executive Session.

Executive Session: M. G.L. c. 30A, 21(a)(1) [Closed Session]

- Moral Character [T.M.G.] **12:00**

Open meeting resumed at 12:10pm

Settlement Offers [Closed session under G.L. c. 112 s.65C]

On a motion by Chairwoman Hunter, seconded by Member Kramer, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112, § 65C to discuss settlement offers in the following complaints: **Docket Numbers CA-14-033 (NC) CA-13-027 (RW) CA-13-022 (KFH)**, to discuss new cases, to discuss a case update, and to discuss CPE audits.

New Cases Closed Session

The Board continued to suspend the open meeting pursuant to G.L. c. 112, § 65C to discuss new complaints: **PCAOB referrals, AICPA referral (TEF) and Docket Numbers SA-CA-15-005 [R.C.], CA-15-030 [B.S.], CA-15-032 [K.B.], CA-15-033 [M.P.R.], CA-15-034 [S.C.], CA-15-035 [G.C.], CA-15-036 [M.M.B.], CA-15-038 [M.G.]**

During the closed session, the Board took the following actions:

PCAOB Referrals

The Board reviewed three (3) PCAOB referrals and decided to open a staff assignment on one referral. No action required on the other two referrals.

- **AICPA Referral (TEF)-** Open a complaint
- **SA-CA-15-005 [R.C.]**- close the staff assignment without prejudice.
- **CA-15-030 [B.S.]**- send the case to the office of prosecutions
- **CA-15-032 [K.B.]**- dismiss the complaint without prejudice.
- **CA-15-033 [M.P.R.]**- send the case to the office of prosecutions
- **CA-15-034 [S.C.]**- dismiss the complaint without prejudice.
- **CA-15-035 [G.C.]**- send the case to the office of prosecutions
- **CA-15-036 [M.M.B.]**- send the case to the office of prosecutions
- **CA-15-038 [M.G.]**- schedule for an Investigative conference.

Investigative Conferences: Case Update [Closed session under G.L. c. 112 s.65C]

The Board continued to suspend the open meeting pursuant to G.L. c. 112, § 65C to discuss a case update in the following complaint: **Docket Number SA-CA-15-002 [H.C.]**:

During the closed session, the Board took the following action:

- **SA-CA-15-002 [H.C.]**: close the staff assignment without prejudice

Investigative Conferences: CPE Audits [Closed session under G.L. c. 112 s.65C]

The Board continued to suspend the open meeting pursuant to G.L. c. 112, § 65C to discuss complaints related to random audits of CPEs on 2014 license renewals: **Docket Numbers CA-15-003 [E.A.], CA-15-005 [J.C.], CA-15-010 [P.R.], CA-15-011 [J.P.], CA-15-012 [C.S.], CA-15-018 [D.F.], CA-15-019 [D.K.]**:

During the closed session, the Board took the following actions:

- **CA-15-003 [E.A.]**- dismiss the case with an advisory letter.

- **CA-15-005 [J.C.]**- dismiss the case with an advisory letter.
- **CA-15-010 [P.R.]**- dismiss the case with an advisory letter.
- **CA-15-011 [J.P.]**- dismiss the case with an advisory letter.
- **CA-15-012 [C.S.]**- dismiss the case with an advisory letter.
- **CA-15-018 [D.F.]**- send the case to the office of prosecutions
- **CA-15-019 [D.K.]**- send the case to the office of prosecutions

At the close of the investigative conference, the Board returned to open meeting.

Discuss Probation Termination

- **CA-05-024 [J.G.C.]**

On a motion by Chairwoman Hunter, seconded by Member Kramer, the Board voted unanimously to terminate the probation.

Review of Applications-Deficiency:

The Board reviewed each of the following license applications individually as potential deficiencies had been identified by Board staff:

Short Form Reciprocal Application of Kwaku J. Acheampong
 Short Form Reciprocal Application of Jeffrey Spiegel
 Full Reporting application of Maria Lynn McLaughlin

During the discussion the Board instructed staff to take the following actions:

Application of Kwaku J. Acheampong – On a motion by Chairwoman Hunter, seconded by Member Kramer, the Board voted unanimously to deny the application

Application of Jeffrey Spiegel - On a motion by Member Kramer, seconded by Secretary Robinson, the Board voted unanimously to approve the application

Application of Maria Lynn McLaughlin - On a motion by Member Kramer, seconded by Chairwoman Hunter, the Board voted unanimously to approve the application

Correspondences:

The Board addressed and reviewed the items of correspondence as publicized in its agenda. The correspondences and the Board's action regarding each are as follows:

Letter dated 1/16/2015 from Michael J. LeBlanc, CPA re: non public accounting experience

The Board stated that the information provided does not appear to be substantially equivalent to public accountancy, but also reaffirmed that the Board reviews the work experience of applicants for licensure on a case by case basis.

E-mail dated 1/23/15 from Yafei Sun re: CPE credits

On a motion by Secretary Robinson, seconded by Member Kramer, the Board voted unanimously to approve the training in question for CPE credit, however, additional information is needed from the licensee to determine the number of hours of credit that the Board will grant.

E-mail dated 2/9/15 from David Barrett re: clarification of Education Requirements [tabled]

The Board will respond referencing 252CMR 207 (2)(a). The interpretation is correct.

E-mail dated 1/21/15 from Iris Leung re: CPE credits

On a motion by Member Kramer, seconded by Chairwoman Hunter, the Board voted unanimously to grant 24 hours of CPE credit.

E-mail dated 1/21/15 from Maura Flaherty re: CPE credits [follow up]

On a motion by Member Kramer, seconded by Chairwoman Hunter, the Board voted unanimously to grant the CPE credits.

E-mail dated 2/9/15 from NASBA re: Dropped firm list & Annual PROC Report Request

The Board so noted and has filed the information.

FYI-Letter dated 9/1/14 (rec'd 2/11/15) from Marilyn Wilson re: complaint dismissal

The Board so noted and has filed the information. No further action is required.

Letter dated 2/28/15 from Kendall Peabody re: non reporting license application

The Board read the letter and on a motion by Member Kramer, seconded by Chairwoman Hunter, the Board voted unanimously to uphold the previous denial of the related application.

New Business:

Open Session for Topics not reasonably anticipated by the Chair 48 hours in advance of meeting:

There were no items of new business.

Adjournment

Chairwoman Hunter obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Member Kramer seconded by Secretary Robinson, the Board voted unanimously to adjourn the March 19, 2015 meeting at 2:55 PM.

Respectfully submitted,

Mark S. Robinson, CPA
Secretary,
Massachusetts Board of Registration of Public Accountancy

List of Documents Used by the Board at the Open Meeting:

Short Form Reciprocal Application of Kwaku J. Acheampong
Short Form Reciprocal Application of Jeffrey Spiegel
Full Reporting application of Maria Lynn McLaughlin
Letter dated 1/16/2015 from Michael J. LeBlanc, CPA re: non public accounting experience
E-mail dated 1/23/15 from Yafei Sun re: CPE credits
E-mail dated 2/9/15 from David Barrett re: clarification of Education Requirements [tabled]
E-mail dated 1/21/15 from Iris Leung re: CPE credits
E-mail dated 1/21/15 from Maura Flaherty re: CPE credits [follow up]
E-mail dated 2/9/15 from NASBA re: Dropped firm list & Annual PROC Report Request
FYI-Letter dated 9/1/14 (rec'd 2/11/15) from Marilyn Wilson re: complaint dismissal
Letter dated 2/28/15 from Kendall Peabody re: non reporting license application

List of Documents Used by the Board at the Open Meeting on topics not reasonably anticipated by the Chair 48 hours in advance of meeting:

None